## WHAT IS CLAIMED IS:

1	1. A panel comprising:
2	at least one substrate layer having a polyester mat comprising acrylic
3	polystyrene copolymer.
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1	2. The panel of claim 1 further comprising an outer coverstock
2	layer and an adhesive layer for adhering the coverstock layer to the substrate.
1	3. The panel of claim 1 further comprising two additiona
2	substrate layers having polyester mats modified to have acrylic polystyrene
3	copolymer.
1	4. The panel of claim 1 wherein the panel is a headliner.
1	5. The panel of claim 1 wherein the substrate layer comprises
2	10% to 80% dry acrylic polystyrene copolymer by weight.
1	6. The panel of claim 1 wherein the substrate layer comprises
2	30% dry acrylic polystyrene copolymer by weight.
1	7. The panel of claim 1 further comprising a fiber layer
2	comprising dry acrylic polystyrene copolymer.
1	8. The panel of claim 7 when the fiber layer comprises 10% to
2	80% dry acrylic polystyrene copolymer by weight.
1	9. The panel of claim 7 wherein the fiber layer comprising 30%
2	dry acrylic polystyrene copolymer by weight.
1	10. A multi-layer panel comprising:
2	at least one fiber layer having dry acrylic polystyrene copolymer; and
-	at least one most layer having dry acryine polystyrene copolymer, and

3	at least one substrate layer having a polyester mat comprising dr
4	acrylic polystyrene copolymer.
1	11. The multi-layer panel of claim 10 further comprising an oute
2	coverstock layer and an adhesive layer for adhering the coverstock layer to the fibe
3	layer.
1	12. The multi-layer panel of claim 10 wherein the substrate layer
2	comprising 10% to 80% dry acrylic polystyrene copolymer by weight.
1	13. The multi-layer panel of claim 10 wherein the panel is
2	headliner.
1	14. A headliner comprising:
2	an outer coverstock layer;
3	an adhesive layer;
4	a fiber layer comprising dry acrylic polystyrene copolymer; and
5	a substrate layer having a polyester mat comprising dry acryli
6	polystyrene copolymer.
1	15. The headliner of claim 14 wherein the substrate laye
2	comprises 10% to 80% of dry acrylic polystyrene copolymer by weight.
1	16. The headliner of claim 14 wherein the fiber layer comprise
2	10% to 80% dry acrylic polystyrene copolymer by weight.
1	17. The headliner of claim 14 wherein the fiber layer comprise
2	sisal fibers
1	18. The headline of claim 14 wherein both the substrate layer and
2	the fiber layer comprises 30% of dry acrylic polystyrene copolymer by weight.